

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

APPEAL FROM ORDER No 243 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA.

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

MUNICIPAL CORPORATION OF A'BAD

Versus

CADILA LABOURATORY PVT. LTD.

Appearance:

NANAVATI & NANAVATI for Petitioner

MR KN RAVAL for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA.

Date of decision: 04/02/98

ORAL JUDGEMENT

This appeal has been filed by the Municipal Corporation of Ahmedabad against the order dated 19.6.87 by the Chief Judge, Small Causes Court. The respondent has filed an appeal against the assessment made by the Corporation in 1986-87 in respect of the property in question, valuing the property at Rs.9,91,956/- and raising a bill for Rs.6,42,553/-. The respondent had

also sought Interim Relief by way of injunction against recovery of the amount. It was the case of the Corporation that deposit of 75% of the tax amount is pre-condition for maintaining appeal. However, the learned Chief Judge by the impugned order directed the appellant before it to deposit Rs.20000/- on or before 19.7.87 in addition to Rs.20000/- already deposited against the bill of above Rs.6,40,000/-.

2. The Corporation has challenged that order in this appeal.

3. When the matter was called for hearing, it was stated by learned Counsel for the respondent company that since the assessment of the rate of raising the bill in dispute in this appeal, periodically fresh assessment of rate has come to be made for successive years and fresh bill has been issued by the Corporation including the previous dues. As on date, according to the learned Counsel, total chargeable bill amount been revised from time to time including interest on delay payment until 1997-98 amounts to Rs.1,07,70,911.88 ps. Against which the respondent has deposited Rs.81,32,027/-. Thus, against statutory requirement of 75%, more than 80% amount of the dues has been deposited for maintaining the appeals for successive years which are pending before the Appellate Forum. In these circumstances, the Learned Counsel for the Corporation has stated that in case, appellant-respondent has deposited more than 75% of the amount due, the Corporation will not be pressing for recovery of the remaining amount until disposal of the appeals pending at various stages.

4. In view of the aforesaid statements, no order is required to be made in this appeal and thus the appeal is dismissed as such. As the final determination of assessment rates and chargeable bill on that basis in respect of the property in question is pending for a long time, it is appropriate to direct the learned Chief Judge before whom Mun.Val. Appeals No. 6630/87, 3365/88, 5109/89, 2510/90, 11322/91, 4287/94, 4208/94, 4209/94, 3541/97, 1575/96, 4100/97, 26/98, as per details furnished by the Learned Counsel for the respondent today are pending, to dispose of the said appeals as expeditiously as possible. Say within a period of six months. No order as to costs of this appeal.

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